

# Exhibit 132

---

**From:** Wells, Peter  
**Sent:** Tuesday, May 27, 2014 5:25 PM  
**To:** 'Jérôme LHOTE'; John H. van Merkenstijn, III; Richard Markowitz; Matthew Stein; Adam Larosa  
**Cc:** Ben-Jacob, Michael; Veillette, Rebecca; Alicia Colodner  
**Subject:** RE: FBARs

Jerome,

Thank you for the follow-up. Michael and I have given this some thought, and we agree that we will include a statement similar to the below. We will make some changes to the statement as you will recall that the below statement was drafted, in part, to cover the fact that last year there were no cash balances in the accounts – and therefore potentially no filing requirements if we only looked at the net position. Circumstances are, of course, a bit different this year as the accounts had actual cash balances and our intent was to report those balances. That being said, the same general issues still apply and so we think a version of the statement is still helpful here.

Let me know if you have any questions.

Regards,  
Peter

\*\*\*

IRS CIRCULAR 230 DISCLOSURE: To ensure compliance with Treasury Department regulations, we inform you that any U.S. federal tax advice contained in this correspondence (including any attachments) is not intended or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Peter Wells  
KAYE SCHOLER LLP  
425 Park Avenue | New York, New York 10022  
T: +1 212.836.8662 | F: +1 212.836.6447  
[peter.wells@kayescholar.com](mailto:peter.wells@kayescholar.com) | [www.kayescholar.com](http://www.kayescholar.com)

This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (+1 212.836.8662) and delete the message, along with any attachments, from your computer. Thank you.

---

**From:** Jérôme LHOTE [mailto:[jlhote@maplept.com](mailto:jlhote@maplept.com)]  
**Sent:** Tuesday, May 20, 2014 5:38 PM  
**To:** Wells, Peter; John H. van Merkenstijn, III; Richard Markowitz; Matthew Stein; Adam Larosa  
**Cc:** Ben-Jacob, Michael; Veillette, Rebecca; Alicia Colodner  
**Subject:** RE: FBARs

Peter,

I assume we would mention the same language in this year FBARs

**From:** Wells, Peter [mailto:[Peter.Wells@kayescholer.com](mailto:Peter.Wells@kayescholer.com)]

**Sent:** Monday, June 17, 2013 5:53 PM

**To:** John H. van Merkenstein, III; Richard Markowitz; Jérôme LHOTE; Matthew Stein; Adam Larosa

**Cc:** Ben-Jacob, Michael; Veillette, Rebecca; Alicia O'Donnell

**Subject:** FBARs

All,

As we just discussed with Adam, we have almost completed all of the FBARs and are going through some final points and buttoning up a few issues. We should have everything completed and ready for execution tomorrow. Rebecca is going to coordinate the mechanics of getting everything signed with Alicia.

To that end, as you will recall, we are planning on attaching a separate brief statement to the FBARs with respect to our reporting of the net positions in the accounts. Our proposed statement is as follows:

The value reported herein are for securities trading accounts which included certain margin positions fully offsetting the value of those securities and are reported consistent with the definition of the term "maximum value" provided in the instructions.

Please let us know if you have any comments to above statement.

Regards,  
Peter

\*\*\*

IRS CIRCULAR 230 DISCLOSURE: To ensure compliance with Treasury Department regulations, we inform you that any U.S. federal tax advice contained in this correspondence (including any attachments) is not intended or written to be used, and cannot be used for the purpose of (i) avoiding penalties that may be imposed under the U.S. Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Peter Wells  
**KAYE SCHOLER LLP**  
425 Park Avenue | New York, New York 10022  
T: +1 212.836.8662 | F: +1 212.836.6447  
[peter.wells@kayescholer.com](mailto:peter.wells@kayescholer.com) | [www.kayescholer.com](http://www.kayescholer.com)

This message may contain confidential and/or legally privileged information from the law firm Kaye Scholer LLP. If delivered to anyone other than the intended recipient, please notify the sender immediately by return email or by telephone (+1 212.836.8662) and delete the message, along with any attachments, from your computer. Thank you.